

HOUSE BILL No. 1754

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-29-30.

Synopsis: Local option assessment. Provides that Putnam County may impose an assessment of not more than \$0.25 per ton of stone sold by a quarry located in the county. Provides that the county may use the assessment revenue only for the purposes of constructing, reconstructing, repairing, or maintaining roads, bridges, and culverts.

Effective: July 1, 1999.

Crosby

January 26, 1999, read first time and referred to Committee on Local Government.

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First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 1754

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-29-30 IS ADDED TO THE INDIANA CODE AS
2 A **NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY**
3 **1, 1999]:**

4 **Chapter 30. Local Option Assessment on the Sale of Stone**

5 **Sec. 1. Notwithstanding IC 36-1-3-8, the fiscal body of a county**
6 **having a population of more than thirty thousand (30,000) but less**
7 **than thirty thousand four hundred (30,400) may adopt an**
8 **ordinance to impose an assessment on the sale of stone by a person**
9 **that owns or operates a quarry located in the county.**

10 **Sec. 2. The county fiscal body shall, in an ordinance imposing**
11 **the assessment, specify the rate of the assessment. The assessment**
12 **must be imposed on a per ton basis. The rate of the assessment may**
13 **not exceed twenty-five cents (\$0.25) per ton of stone sold by a**
14 **quarry located in the county.**

15 **Sec. 3. A person that purchases stone from a person that owns**
16 **or operates a quarry located in the county is liable for the**
17 **assessment. The person shall pay the assessment to the seller as a**



1 separate amount added to the gross retail income paid for the
2 purchase of the stone.

3 **Sec. 4. An assessment imposed under this chapter does not apply**
4 **to the sale of stone to the state or a political subdivision of the state.**

5 **Sec. 5. The assessment shall be:**

6 (1) reported on forms provided by the county treasurer; and

7 (2) paid monthly by the person collecting the assessment to
8 the county treasurer not more than fifteen (15) days after the
9 end of the month in which the assessment is collected.

10 **Sec. 6. The treasurer of a county imposing an assessment under**
11 **this chapter shall establish a local option assessment fund. The**
12 **county treasurer shall deposit in the fund all assessment revenue**
13 **the county treasurer receives under this chapter.**

14 **Sec. 7. A county may use the assessment revenue it receives**
15 **under this chapter only for the purposes of constructing,**
16 **reconstructing, repairing, or maintaining roads, bridges, and**
17 **culverts.**

18 **Sec. 8. A person who violates this chapter commits a Class C**
19 **infraction.**

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